
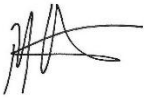



Request for Decision

Title	2017 Supplementary Assessment Bylaw 1386/17 (First Reading)
Proposed Motion	That Council give first reading to Bylaw 1386/17, Supplemental Assessment Bylaw.
Administrative Recommendation	That Sturgeon County maintain accurate, fair and equitable property assessments and transact with ratepayers in a transparent manner.
Previous Council Direction	None.
Report	<p><u>Background Information</u></p> <ul style="list-style-type: none"> • Supplementary assessment reflects the increase in value of a property during the current tax year. This typically occurs where new construction is completed or occupied during the current year. A supplementary assessment is also calculated when a major renovation or addition is completed on an existing home or building during the year. • Supplementary assessment and tax provides for equity among property owners. When new construction is completed or occupied, the owners receive municipal services. Supplementary tax contributes towards the cost of providing these services. • All property types may be affected. For instance, there are approximately 60 residential properties that may be affected in 2017. • With the impending Modernized <i>Municipal Government Act</i> coming into effect, linear property will also be supplemented by the Province along with designated industrial properties. • A Supplementary Assessment Bylaw is required to levy property taxes on completed construction during 2017. • A Supplementary Assessment Bylaw applies to the year in which it is passed, only if it is passed before May 1st of that year. <p><u>External Communication</u></p> <ul style="list-style-type: none"> • Assessment Services applies a communication strategy to advocate assessment and taxation fairness. When implementing supplementary assessments, the communication strategy is to advocate that Sturgeon

	<p>County is adopting this function to enhance taxation fairness for its residents.</p> <ul style="list-style-type: none"> • The Supplementary Assessment notification will be published in the FYI of the <i>Free Press</i>, <i>Redwater Review</i> and the <i>St. Albert Gazette</i>. Notification will also be published in the County Connections and Sturgeon County’s website under the Assessment Services section. • A letter of notification will be attached to all permits for new construction through Current Planning and Development Services. <p><u>Relevant Policy/Legislation/Practices:</u></p> <ul style="list-style-type: none"> • Supplementary assessment and supplementary property tax is authorized by bylaw in accordance with Section 313 and 369 of the <i>Municipal Government Act</i>.
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<p>Implication of Administrative Recommendation</p>	<p><u>Strategic Alignment:</u></p> <p>Implementing supplementary assessment and tax aligns with Strong local governance and regional leadership.</p> <p><u>Goal 1.2</u> - Sturgeon County is Financially stable and fiscally sustainable. <u>Strategy 1.2.2:</u> Financial policy guides the application of funding sources; debentures, reserves, taxes, user fees, levies, and grants.</p> <p>Supplementary assessment will ensure the prediction and forecasts of assessment are more accurate and stabilize the budget process.</p> <p><u>Organizational:</u></p> <p>2017 as a transition year may become more challenge adding supplementary assessment to the Assessment Department’s core function by increasing the number of inspections on new improvements. However, subsequent years will be a reallocation of time of when inspections are completed on new construction.</p> <p>2017 inspections on new improvements will be in May for 2016’s “new builds” that were progressive and again in September.</p> <p>Financial services will send out combined assessment and tax notices annually as per usual. Approximately 60 supplementary combined notices may be sent out again on October 31st. Tax payment deadline will be 30 days from mail out; November 30th.</p> <p>Legislative Services will implement secondary appeal process; 60 days from supplementary mail out as per Section 316(2)(c) of the <i>Municipal Government Act</i>.</p> <p><u>Financial:</u></p> <p>Minimal operational costs - additional advertising/awareness budget was allocated to supplementary assessment for Year 1.</p> <p>Without supplementary, tax revenue lost could be significant. Residential supplementary tax benefit is expected to be immaterial. This amount is</p>
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	<p>subjective based on number of months complete or occupied per improvement.</p> <p>Non-residential properties and designated industrial properties, including linear and rail, is difficult to predict. 2017 includes significant projects that may not be commissioned before October 31, 2017. With a supplementary assessment and tax bylaw these projects can be assessed and taxed based on number of months commissioned or complete in 2017; otherwise Sturgeon County must wait until the subsequent year to collect tax on these projects.</p>
Alternatives Considered	Do not apply a supplementary assessment to new construction and keep process as existing.
Implications of Alternatives	<p><u>Strategic Alignment:</u></p> <ul style="list-style-type: none"> • Status quo. <p><u>Organizational:</u></p> <ul style="list-style-type: none"> • Status quo. <p><u>Financial:</u></p> <p>Possibility of revenue lost if linear or designated property projects are delayed past the new October 31 annual physical condition date.</p>
Follow up Action	1. Financial Services and Legislative Services to ensure 2017 Property Tax Bylaw includes the authority to impose supplementary taxes.
Attachment(s)	1. Bylaw 1386/17, Supplementary Assessment Bylaw
Report Reviewed by:	<p> Arla Pottle Manager, Assessment Services</p> <p> Rick Wojtkiw, GM Corporate Support</p> <p> Peter Tarnawsky, County Commissioner – CAO</p>

Strategic Alignment Checklist

Vision: Sturgeon County: a diverse, active community that pioneers opportunities and promotes initiative while embracing rural lifestyles.

Mission: Provide quality, cost effective services and infrastructure to meet the diverse needs of the Sturgeon County community, while improving competitiveness and sustainability.

Focus Areas	Not consistent	N/A	Consistent
Strong Local Governance and Regional Leadership			
<i>We promote consistent and accountable leadership through collaborative and transparent processes (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Consistent with neighborhood role (see MDP), master plans, policies</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Considers fiscal stability and sustainability</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Has a positive impact on regional and sub-regional cooperation</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Respect the Natural Environment			
<i>We acknowledge the importance of a healthy environment and will minimize and monitor our impact on ecosystems (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Compliance with Provincial and Federal regulations and/or legislation</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Ensure effective environmental risk management</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Community Identity & Spirit			
<i>We will build upon our strengths, where together we will create an inclusive, caring community (Strategic Plan, (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Promotes and/or enhances residents' identification with Sturgeon County</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Enhances service provision through community partnerships</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Supports Sturgeon County's cultural history</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Planned Growth and Prosperity			
<i>We encourage varied and integrated enterprises that enhance our strong economic base, while balancing the needs of the community and natural environment. (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Does the proposal align with the Integrated Regional Growth Strategy (map/policies) pg. 26 MDP</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Considers cumulative costs and long-term funding implications</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Targets growth around current or planned infrastructure</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Maintain and Enhance Strong Communities			
<i>We are committed to a safe, secure community, where our residents are respected and provided with access to opportunities. (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Positive impact on residents' quality of life</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Supports and promotes volunteer efforts</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Provides programs and services that are accessible to all residents</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Operational Excellence			
<i>We have the organizational capability to deliver consistent and defined levels of service to all stakeholders in a professional, efficient, and cost effective manner</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Staff have the knowledge, skills and capability to perform their jobs</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Streamlines operational processes and policies</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Promotes engagement and professional interaction with stakeholders</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Considers a cost-structure which allows Sturgeon County to remain competitive within a regional, national and global context</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>